

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 30TH DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE TIRATH S THAKUR

WRIT PETITION NOS.37032/93 c/w 38303-305/93,
39278/93 and 41238 to 243/1993

BETWEEN: IN W.P.37032/93

T.V.Viewers Club,
Sringeri.

Rep. by its President
D Shashikanth Rao,
s/o D Narayana Rao,
aged about 36 yrs,
r/o Sringeri Town,
Chickamagalur dist.

..petitioner

(By Sri B K Manjunath)

AND:

The Entertainment Tax
Officer/ Commercial Tax Officer,
Office of the Commercial Tax
Officer,

Chickamagalur,

Chickamagalur dist.

...Respondent.

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(By Sri K M Shivayogiswamy)

W.P filed u/a 226 of the Constitution of
India with an affidavit praying to Call for records.
Quash the impugned order/notice passed by the respondent
vide T.No.Nil/93-94 dtd.14.9.93 at Annex.D and etc.,

IN WRIT PETITION Nos:38303-305/1993

BETWEEN:

1. Shivaputrappa

s/o Shankarappa Shirkoli, major,
occupation business and
agriculture, resident of
Sankeshwar, Hukkeri Taluk,
Belgaum dist.

2. Dayanand

s/o Shivayogappa Kesti, major
occupation business,
Resident of Sankeshwar,
Hukkeri Taluk,
Belgaum dist.

3. Manohar,

s/o. Narayan Kurankar, major,
Occupation business,
r/o Sankeshwar, Hukkeri Tk,
Belgaum dist.

.. Petitioners
respectively

(By M/s Subhash B Adi)

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AND:

1. The State of Karnataka,
by its Secretary,
Finance Department,
Vidhana Soudha,
Bangalore.

2. The Entertainment Tax Officer,
Sankeshwar, Hukkeri Taluk,
Belgaum dist.

...Respondents

(By Sri K M Shivayogiswamy)

W.P filed u/a 226 of the Constitution of
India with an affidavit praying to: declare Sec.4C
of Karnataka Entertainment Act and Karnataka Entertainments
Tax (Amendment) Rules 1993 as unconstitutional and etc.,

IN W.P.No.39278/1993

BETWEEN:

R.A.Manjunath,
aged about 35 yrs,
s/o Late R Armugam Achar,
Prop: M/s Armugaum Achar & Sons,
Dish Anthena,
Basavanna Circle,
GANGAVATHI.

...Petitioner

(By Sri R Shankar Lal)

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AND:

1. The State of Karnataka
by its Chief Secretary,
Vidhana Soudha,
Bangalore- 01.

2. The Commercial Tax Officer
(Entertainment Tax),
Gangavathi.

3. The Commissioner of Commercial Taxes
Gangavathi Area,
Karnataka.

...Respondents.

(By Sri K M Shivayogiswamy)

W.P filed u/a 226 & 227 of the Constitution
of India with an affidavit praying to: Declare
Sec.4(c) of the Karnataka Entertainment Tax Act 1958
(Karnataka) Act 30 of 1958) which has been introduced
by way of amendment through Karnataka Act No.11 of 1993
vide Annexure 'B' as unconstitutional and hence void
and etc.,

W.P.Nos.41238-243/1993

f. Iswar Veerabhadrappe
Koutanali, Major by age,
President, Adarsh T.V.Club,
Bangargalli, Gokak,
Belgaum dist.

2. Gurupadayya Dundayya
Hiremath, Age:42 yrs,
r/o Basavanagar,
Gokak, Belgaum dist.

3. Mahaveer Chintamani
Melavanaki, President,
Extension Area T.V.Club,
Court Circle, Gokak,
Belgaum dist.

4. Mohammed Iqbal Phaznigar,
Age-36 yrs,
Hospet Dish Antenna,
Hospet Galli, Gokak,
Belgaum dist.

5. Ambasa Chudamani Wagle,
Age-36 yrs, Guruwarpet,
Gokak, Belgaum dist.

6. P.I.Barakoli,
Secretary, Kala Dolkar Sangha,
Bellada Bagewadi, Hukkeri tk,
Belgaum dist.

....Petitioners
respectively

(By M/s Patil & Patil)

AND:

1. State of Karnataka,
r/by its Secretary to
the Dept. of Finance,
Vidhana Soudha,
Bangalore.

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2. Entertainment Tax Officer,
Gokak, Belgaum dist.

3. Entertainment Tax
Officer, Hukkeri,
Belgaum dist.

...Respondents.

(By Sri K M Shivayogiswamy)

W.P filed u/a 226 & 227 of the Constitution
of India with an affidavit praying to: Declare
Sec.4C of the Karnataka Entertainment Tax Act 1958
amended, and Rule 41(F) (1)(2)(3) of the Karnataka
Entertainment Tax Rules 1959 as unconstitutional and
untravires and all consequential Acts thereof. etc.,

W.Ps coming on for Orders this day, the
Court made the following:

ORDER

W.P.Nos.37032/93 c/w 38303-305/93
39278/93 & 41238-243/93.

The constitutional validity of Section 4-C
of the Karnataka Taxation Laws (Amendment) Act of
1993 has since been upheld by the Division Bench
of this Court in the case of Karnataka State Cable

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T.V. and Dish Operators' Welfare Association,
Bangalore-Vs. State of Karnataka and another reported
in 1994 (38)Kar.L.J 295 (HC)(DB). Following the
said decision and for the reasons stated therein, the
challenge in these writ petitions must also fail,
The writ petitions are accordingly dismissed.

No order as to costs.

Sd/- Judge.

Cu

r.by: ~~Dr~~ 24/9/98.

c.by: ~~Dr~~

COPY

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Assistant Registrar
High Court of Karnataka
Bangalore-560 001

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